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Columbia New Hampshire

1991

ANNUAL REPORT



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ANNUAL REPORT

OF THE

TOWN OFFICERS

OF THE TOWN OF

COLUMBIA NEW HAMPSHIRE

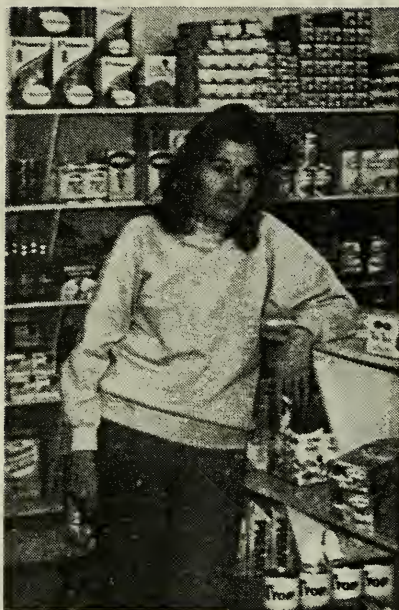
FOR THE

YEAR ENDING DECEMBER 31

1991

INCLUDING REPORT OF THE OFFICERS
OF COLUMBIA SCHOOL DISTRICT

I N M E M O R Y O F



ELIZABETH ADAIR

1922 - 1991

Born in Columbia, the daughter of Clayton and Ethel (Smith) Bennett. She received most of her education in Columbia and Colebrook. She married Milton E. Adair in 1940 and raised four children. She owned and operated a store and restaurant known as Aunt Libbys, and had the first license in Columbia to sell alcoholic beverages. She practically spent her entire life helping others.

She was interested in Town affairs, and held the office of Tax Collector for fourteen years from 1964 to 1978. She also served as the Selectmen's Bookkeeper from 1973 to 1979.

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TOWN OFFICERS

SELECTMEN

Kenneth A. Parkhurst - 1992
Vickie Bunnell - 1993 William E. Higgins - 1994

MODERATOR

Margaret Salls - 1992

TOWN CLERK

Isabelle Parkhurst - 1993

TREASURER

Barbara Killam - 1993

TAX COLLECTOR

Jean Vachon - 1993

SUPERVISORS

Barbara Killam - 1992
Mabel Sims, Chrm. - 1994 Myra Brooks - 1996

TRUSTEE OF TRUST FUNDS

Arlene White - 1992

OVERSEER OF POOR

Kenneth A. Parkhurst - 1992

AUDITORS

Ginette White - 1992

FIRE WARDEN

Peter Dion - 1993

CIVIL DEFENSE DIRECTOR

William E. Higgins - 1992

PLANNING BOARD

Charles White, Chrm. - 1992
Dale Simpson - 1992 Clifton Cilley - 1992
William T. Schomburg, Secy. - 1993
Edward Poulin - 1993 William E. Higgins - 1994

BOARD OF ADJUSTMENT

Peter Dion - 1992
William Mountain - 1993 Frederic Foss, Ch. - 1993
William E. Higgins - 1994
William T. Schomburg, Secy. - 1994

W A R R A N T

STATE OF NEW HAMPSHIRE

The Polls Will Be Open From 11 A.M. to 7 P.M.

To the inhabitants of the Town of Columbia, in the County of Coos, in the State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Columbia Town Hall on Tuesday, the 10th day of March, next, at 7:15 o'clock in the evening to act upon the following subjects:

Article 1. To vote to bring in ballots for election of Town Officers to be elected by ballot for the year ensuing.

Article 2. To see if the Town will instruct it's Selectmen to appoint all other Town Officers as required.

Article 3. To see if the Town will vote to raise and appropriate the sum of \$50,000.00 for Town Charges for the ensuing year.

Article 4. To see if the Town will vote to raise and appropriate the sum of \$4,500.00 for extinguishing fires in said Town.

Article 5. To see what sum of money the Town will vote to raise and appropriate for stand-by fire protection to the Town of Stratford.

Article 6. To see if the Town will vote to raise and appropriate the sum of \$2,100.00 to help support the operation of the Colebrook Communications Center.

Article 7. To see what sum of money the Town will vote to raise and appropriate to help support the services of the Upper Connecticut Valley Mental Health Service.

Article 8. To see what sum of money the Town will vote to raise and appropriate to help support the services of the Vershire Center.

Article 9. To see what sum of money the Town will vote to raise and appropriate for support of Ambulance District A-1 Services.

Article 10. To see what sum of money the Town will vote to raise and appropriate for the Upper Connecticut Valley Hospital Association to cover medical emergencies

Article 11. To see what sum of money the Town will vote to raise and appropriate for operating expenses and matching funds of the Northern Coos Community Health Association.

Article 12. To see what sum of money the Town will vote to raise and appropriate for mowing and maintaining cemeteries.

Article 13. To see if the Town will vote to raise and appropriate \$532.73 for the North Country Council.

Article 14. To see if the Town will vote to raise and appropriate \$500.00 for support of the Community Outreach Program.

Article 15. To see if the Town will vote to raise and appropriate \$4,000.00 for the support of the poor.

Article 16. To see if the Town will vote to raise and appropriate \$70,000.00 for the maintenance of summer roads and bridges.

Article 17. To see if the Town will vote to open and maintain on a year-round basis that portion of Bunnell Road running from Arthur Gould's driveway to Chris Placy and Garry Parkhurst driveways, a distance of approximately 500 feet. (By Petition)

Article 18. To see if the Town of Columbia will vote to maintain on a year-round basis, that section of South Jordan Hill Road, from Route 3 to the home of Paul and Rita Tessier, being 9/10 of a mile. (By Petition)

Article 19. To see what sum of money the Town will vote to raise and appropriate for the maintenance of winter roads.

Article 20. To see if the Town will vote to raise and appropriate the sum of \$29,000.00 for solid waste disposal and recycling.

Article 21. To see if the Town will vote to dispose of septic waste by joining with other Towns, if voted and accepted by their 1992 Town Meetings, and to see what sum of money the Town will vote to raise and appropriate for this purpose.

Article 22. To see if the Town will vote to raise and appropriate the sum of \$1,600.00 for the Colebrook Library.

Article 23. To see if the Town will vote to raise and appropriate the sum of \$500.00 to assist with the expenses incurred in the publication of Columbia's history.

Article 24. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for appraisal upkeep.

Article 25. To see if the Town will vote to raise and appropriate the sum of \$800.00 for maintenance of the Tax Map.

Article 26. To see if the Town will vote to authorize the Board of Selectmen to adopt by laws establishing a mandatory recycling program in connection with its use of the County Recycling Facility, for the purpose of reducing solid waste transportation and disposal fees.

Article 27. To see if the Town will vote to elect by ballot a Road Agent to repair and maintain town roads in the Town of Columbia. (By Petition)

Article 28. To see if the Town will vote to authorize the Selectmen to accept private donations of land, interest in land or money to be deposited into the conservation fund for the purpose of contributing to the local matching portion required for acquiring conservation land or for permanent conservation use under State and Federal programs, and authorize the Selectmen to apply for and accept the State and Federal matching funds for the purposes of acquisition of the fee or lesser interest in conservation land.

Said appropriated or donated funds and State and Federal matching funds may be expended by majority vote of the conservation commission.

Article 29. To see if the Town will vote to authorize the Selectmen to incur debts for temporary loans in anticipation of the taxes for the ensuing year and pay such debts out of tax money when same is received.

Article 30. To see if the Town will authorize the Selectmen to apply for State and Federal Funds and to apply for, contract for, and accept aid relative to disasters and incur debts for temporary loans for same should the need arise.

Article 31. To see if the Town will vote to authorize the Selectmen to administer or dispose of any real estate acquired by the Town through Tax Collector's Deeds by sealed bid or public auction, as justice may require.

Article 32. To see if the Town will vote to deposit 50% of the revenues collected pursuant to RSA 79-A (the land use change tax) in the conservation fund in accordance with RSA 36-A:5 III as authorized by RSA 79-A:25 II.

Article 33. To transact any other business which may legally come before this meeting.

Given under our hands and seals this 18th day of February, A.D., 1992.

s/VICKIE BUNNELL
s/WILLIAM E. HIGGINS
s/KENNETH A. PARKHURST
Selectmen of Columbia

A True Copy - Attest:
s/VICKIE BUNNELL
s/WILLIAM E. HIGGINS
s/KENNETH A. PARKHURST

STATE OF NEW HAMPSHIRE, COOS, SS: February 18th, 1992.

We, Vickie Bunnell, William E. Higgins, and Kenneth A. Parkhurst, Selectmen of the Town of Columbia, hereby certify that we posted a true and attested copy of the within Warrant, at the place of meeting specified and a like copy at a public place in said Town and delivered to the Town Clerk on the same date the original Warrant.

s/VICKIE BUNNELL
s/WILLIAM E. HIGGINS
s/KENNETH A. PARKHURST

STATE OF NEW HAMPSHIRE
COOS, SS.

February 18th, 1992.

Personally appeared the above named, Vickie Bunnell, William E. Higgins, and Kenneth A. Parkhurst and made oath that the above affidavit by them subscribed is true, before me,

s/Isabelle M. Parkhurst
Notary Public

BUDGET

Item:	Estimated Revenue 1991	Actual Revenue 1991	Estimated Revenue 1992
From Local Sources:			
Yield Taxes	\$ 12,000.00	\$ 17,005.81	\$ 30,000.00
Land Use Change Tax	12,000.00	15,304.03	8,000.00
Interest on Del. Taxes	1,200.00	4,775.95	800.00
Inventory Penalties	300.00	370.00	250.00
From State of NH:			
Revenue Distribution	15,000.00	18,758.46	18,758.46
Block Grant Aid	37,245.02	37,245.02	38,035.90
Reimb. Forest Fire	35.00	99.56	35.00
Forest Land Reimbursement	-0-	2,294.90	-0-
From Local Sources Except Taxes:			
Motor Vehicle Permit Fees	60,000.00	57,909.00	52,000.00
Dog License Fees	220.00	224.50	220.00
Marriage License Fees	132.00	165.00	100.00
Business Licenses, Permits & Fees	65.00	242.00	200.00
Interest Rec'd on Deposits	2,500.00	5,680.10	1,000.00
Interest on Trust Funds	190.00	107.64	100.00
Income from Planning Board	700.00	758.16	700.00
Other:			
Welfare Reimbursements	550.00	615.88	-0-
Miscellaneous Reimbursements & Rental	250.00	1,643.22	1,200.00
	<hr/>	<hr/>	<hr/>
	\$142,387.02	\$163,199.23	\$151,399.36

APPROPRIATIONS

Item:	Raised 1991	Spent 1991	Estimated 1992
Town Charges:	\$ 50,000.00	\$ 46,164.37	\$ 50,000.00
Protection of Persons and Property:			
Colebrook Communications Center	2,000.00	2,000.00	2,100.00
Colebrook Fire Dept.	2,800.00	4,207.27	4,500.00
Stratford Fire Dept.	300.00	300.00	1,000.00
Fire Wardens	-0-	301.66	-0-
Health & Sanitation:			
UCV Mental Health Services	500.00	500.00	500.00
Vershire Center	200.00	200.00	200.00
UCV Hospital Association	2,200.00	2,200.00	2,200.00
No. Coos Community Health Association	3,000.00	3,000.00	3,000.00
Waste Disposal & Recycling	27,000.00	25,232.81	29,000.00
Ambulance District A-1	600.00	600.00	600.00
Septic Waste	-0-	-0-	4,000.00
Highways & Bridges:			
Town Summer Roads & Bridges	75,000.00	66,330.10	70,000.00
Town Winter Roads	30,900.00	34,937.84	35,400.00
Libraries:			
Colebrook Public Library	1,600.00	1,600.00	1,600.00
Public Welfare:			
Town Poor	4,000.00	2,737.95	4,000.00
Community Action Outreach Program	473.00	473.00	500.00

Cemeteries:	\$ 2,000.00	\$ 1,504.20	\$ 2,200.00
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Miscellaneous:

No. Country Council, Inc.	527.00	527.00	532.73
Interest on Tax Anticipation			
Note	-0-	-0-	2,275.00
Appraisal Upkeep	2,000.00	2,285.00	2,000.00
Tax Map & Upkeep	600.00	600.00	800.00
Conservation Fund	6,000.00	7,682.02	4,000.00
Columbia's History	-0-	-0-	500.00
	<hr/>	<hr/>	<hr/>
	\$211,700.00	\$203,383.22	\$220,907.73
Less Estimated Revenue:	\$142,387.02	\$163,199.23	\$151,399.36
Net Town Appropriation:	\$ 69,312.98	\$ 40,183.99	\$ 69,508.37
Net Actual Town			
Appropriation:	\$	\$	\$

INVOICE OF PROPERTY

Land Valuation:	\$12,799,675.00
Current Use Land:	1,240,861.00

\$14,040,536.00

Buildings:

Residential:	12,344,072.00
Manufactured Homes	994,440.00
Commercial	944,150.00
Electric Companies	695,050.00

TOTAL VALUATIONS: \$29,018,248.00

Less Elderly Exemptions: \$(115,000.00)
Less Solar Exemptions: (16,500.00)

NET VALUATIONS: \$28,886,748.00

PROPERTY TAXES RAISED

Net Town Appropriations:	\$ 206,900.00
Net School Appropriations:	8,472.00
County Tax Assessment:	71,764.00

\$ 287,136.00

Deduct Reimb. Business Profits Tax	(12,244.00)
Add War Service Tax Credits	6,000.00
Add Overlay	10,317.00

TOTAL PROPERTY TAXES RAISED: \$ 291,109.00

FINANCIAL STATEMENT

Cash with Treasurer, January 1, 1992:		\$ 15,720.18
Unredeemed Taxes:		
Prior:	\$ 1,508.26	
Levy of 1989	1,461.28	
Levy of 1990	39,157.38	
		<u>42,126.92</u>
Uncollected Taxes:		
Prior:	16,266.14	
Levy of 1991	14,627.57	
		<u>30,893.71</u>
Trust Funds:	51,803.18	
		<u>51,803.18</u>
TOTAL ASSETS:		\$ 140,543.99
Due School District:	8,472.00	
TOTAL LIABILITIES:		\$ 8,472.00

SCHEDULE OF TOWN EQUIPMENT

Town Hall	\$ 78,850.00
Furniture and Equipment	18,000.00
Highway Department:	
Land and Garage	15,000.00
Equipment	-0-

TOWN CLERK'S REPORT

During the year ending December 31st, 1991, I have recorded in this office 8 births, 5 marriages and 1 death. I issued 880 auto permits and 47 dog licenses.

Amounts received during year 1991 and remitted to treasurer as follows:

Auto Permits	\$ 57,909.00
Dog Licenses	224.50
Filing Fees	1.00
Marriage Licenses	165.00
Copy of Vital Statistics	30.00
Penalties, other misc.	57.00
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	\$ 58,386.50

Isabelle M. Parkhurst
Town Clerk

1991 TAX RATE

Tax Rate Per 1,000.00 Valuation

Municipal	\$ - .58
County	2.48
School Tax	-0-
	<hr/>
TOTAL TAX RATE:	\$ 1.90

T O W N O F C O L U M B I A
C O L U M B I A , N E W H A M P S H I R E
T R E A S U R E R ' S R E P O R T

TOWN SAVINGS & CHECKING ACCOUNTS:

Balance on hand, January 1, 1991: \$181,984.14

Received from:

State of New Hampshire	\$ 58,397.94	
State of N.H. (Columbia Hsng.		
Improvement Pro. Phase II	205,482.00	
Treasurer turned checks over		
to Heidi Frizzell for deposit		
into the Hsng. Pro. Acct.	(205,482.00)	
Tax Collector	210,043.95	
Town Clerk	58,386.50	
Town of Columbia	85,000.00	
Town of Columbia	40,000.00	
The First Colebrook Bank-		
Interest	1,644.20	
Waste Disposal	74,123.22	
Deputy Tax Collector of Boat Tax	20.00	
Planning Board	758.16	
1st NH White Mountain Bank-		
Interest	4,035.90	
Selectmen-cemetery trust funds		
interest, reimbursements, rent,		
permits, fees and licenses	3,220.94	
The First Colebrook Bank-		
Tax Anticipation Note	35,000.00	
		<hr/>
		570,630.81
		<hr/>
		752,614.95
Less Selectmen's Payments		<hr/>
		-736,894.77
		<hr/>
		\$ 15,720.18

Balance on hand, January 1, 1992:

Money Market Account	\$ 15,414.55
Checking Account	305.63
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	\$ 15,720.18

Barbara Killam
Treasurer

SUMMARY OF RECEIPTS-1991

Bungy Beavers of Columbia	\$ 257.00
Business Licenses, Permits & Fees	211.00
Columbia Housing Improvement Program	749.20
Forest Fire Reimbursement (from State)	99.56
Forest Land Reimbursement (from State)	2,294.90
Insurance Adjustments	289.00
Interest on Savings	5,680.10
Miscellaneous	337.22
Monies Transferred/Redeposited	125,000.00
Planning Board	758.16
Refunds/Overpayments	374.00
Rubbish Removal	74,123.22
State of N.H. Block Grant Aid	37,245.02
State of N.H. Revenue Distribution	18,758.46
Tax Collector	210,043.95
Temporary Loans	35,000.00
Town Clerk	58,386.50
Trustee of Trust Funds (Interest)	107.64
Welfare Reimbursement	615.88
White Mountain Riders Motorcycle Club	300.00
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TOTAL RECEIPTS:	\$570,630.81

SUMMARY OF PAYMENTS-1991

Town Charges:

Officers' Salaries	\$ 10,700.00
Officers' Expenses	20,068.36
Election & Registration	639.06
Town Buildings	10,082.95
Police	867.00
Insurance	3,807.00

Protection of Persons & Property:

Fire	\$ 4,808.93
Health	6,973.00
Sanitation	101,125.94
Colebrook Radio Communications Center	2,000.00

Highways & Bridges:

Town Maintenance - Summer Rds. & Bridges	\$ 66,330.10
Town Maintenance - Winter Roads	34,937.84

Library:

Colebrook Public Library	\$ 1,600.00
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Public Welfare:

Town Poor	\$ 2,737.95
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<u>Cemeteries:</u>	\$ 1,504.20
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Payments to Other Government Divisions:

Coos County Treasurer	\$ 72,744.00
Registry of Deeds-Coos County-NH	447.80
Treasurer, State of NH	217.00
Conservation Fund	7,682.02
Columbia School District	194,239.00

Miscellaneous:

Legal Expenses	\$ 30.29
Land & Building Appraisals	2,285.00
Mapping Services	600.00
Monies Transferred/Redeposited	125,000.00
Regional Associations	527.00
Taxes Bought by Town	57,294.96
Refunds	7,645.37

TOTAL PAYMENTS:	\$736,894.77
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SELECTMEN'S REPORT

DETAILED STATEMENT OF PAYMENTS

GENERAL GOVERNMENT - TOWN CHARGES

Officers' Salaries:

Bunnell, Vickie; Selectman Salary	\$ 1,500.00
Cilley, Clifton; Planning Board Salary	300.00
Higgins, William E.; Selectman Salary	1,500.00
& Planning Board Salary	300.00
Killam, Barbara; Treasurer Salary	750.00
Parkhurst, Isabelle; Town Clerk Salary	1,800.00
& Deputy Tax Collector Salary	300.00
& 1990 Primary/1991 Town Meeting Salary	100.00
Parkhurst, Kenneth; Selectman Salary	1,500.00
& Overseer of Poor Salary	100.00
Poulin, Edward; Planning Board Salary	300.00
Salls, Margaret; Moderator Salary	50.00
Schomburg, William; Planning Board Sec. Sal.	500.00
Simpson, Dale; Planning Board Salary	300.00
Vachon, Jean; Tax Collector Salary	1,000.00
White, Arlene; Trustee of Trust Funds Salary	50.00
White, Charles; Planning Board Chairman Sal.	350.00
	\$ 10,700.00

Officers' Expenses:

Bunnell, Vickie; Selectman's Expenses	\$ 44.62
Cartographics Assocs., Inc.; Inventory	
Sheet Labels, Blotters, Tax Bills	1,016.09
Colebrook Office Supply; Supplies	263.68
Coos County Commissioners; Conference Fees	30.00
Coos County Probate Court; Probate Court	.50
Delaney, Elizabeth T.; Secretary/Bookkeeper	
Wages	1,210.33
Dickson's Pharmacy, Inc.; Faxing Fees	12.00
Federal Express Corp.; Postage	20.00
Higgins, William E.; Selectman's Expenses	110.00
Homestead Press; Treasurer & Tax Col. Supplies	37.41
Internal Revenue Service; Unemployment (FUTA)	
Tax	23.68
Killam, Barbara; Clerical Wages, Reimbursements	108.95
Kiwanis Club; Donation	100.00
Leigh, Carol A.; Secretary/Bookkeeper Wages	2,464.89
MacLean Hunter Market Reports, Inc.; Town	
Clerk Supplies	92.00

Mason & Rich; Auditors	\$ 2,700.00
N.H. City & Town Clerks Assoc.; Dues	20.00
N.H.G.F.O.A.; Bookkeeping Policy & Proceedure Manual	75.00
N.H. Municipal Assoc.; Dues & Lecture Fee	510.00
N.H. Tax Collectors Assoc.; Dues & Workshop Fee	27.00
News & Sentinel, The; Notices & Supplies	78.38
Parkhurst, Garry; Mileage	60.00
Parkhurst, Isabelle; Office Expenses, Wages & Fees	1,873.36
Parkhurst, Kenneth; Selectman's Expenses	709.42
Planning Board; Petty Cash	200.00
Soft-Serve, Ink.; Printing Town Report	588.00
State of N.H. - U.C.; Penalty Fee	5.00
1st N.H. - White Mountain Bank; Employee Social Security	756.32
Town of Columbia; Petty Cash	200.00
Town of Stratford; Columbia's Share Property Line Assessment	2,757.00
Treasurer, State of N.H.; Notary Public Lic.	50.00
U.S. Post Office; Postage, Box Rental Fee	337.00
Vachon, Jean; Tax Collector Fees & Expenses	3,397.68
Wheeler & Clark; Dog Tags & Notices	33.75
White, Charles; Mileage & Time	36.30
White, Ginette; Setting, Proofing Town Report	120.00
	<hr/>
	\$ 20,068.36

Election & Registration:

Brooks, Myra; Supervisor of Checklist Wages	\$ 120.00
Killam, Barbara; Supervisor of Checklist Wgs.	170.00
Lalande, Lucille; Ballot Clerk Wages	40.00
News & Sentinel, The; Notices	74.06
Rainville, Roberta; Ballot Clerk Wages	120.00
SAU #7; Printing Ballots	15.00
Sims, Mabel; Supervisor of Checklist Wages	100.00
	<hr/>
	\$ 639.06

Town Buildings:

AT&T; Telephone Rental	\$ 43.28
Champagne, Richard; Painting Offices	917.61
Colebrook Oil, Inc.; Fuel	878.67
Corey & Son Masonry; Replacing Chimney	1,400.00

Gadwah, Herbert; Water Use	\$	56.00
Hebert, Daniel, Inc.; Bathroom		3,475.00
Johnson, Michelle; Painting Sign		300.00
Martel, L. Plbg. & Htg.; Repairs to Furnace		25.00
National Business Furniture, Inc.; Supplies		1,074.00
New England Telephone; Telephone Calls		410.27
Northland Post #47; Flags		236.30
Parkhurst, Kenneth; Reimbursement, Supplies		2.00
Parkhurst, L. & Sons; Supplies, Plowing		
Snow		271.38
Philbrook, Norman; Repairs, Chimney Work		169.00
PSNH; Electricity		744.44
Smith, Vernon A.; Supplies		80.00
	\$	10,082.95

Police:

Lyons, Daniel R.; Police Services	\$	567.00
Town of Colebrook; Blessing of Bikes		
Services (Reimbursed)		300.00
	\$	867.00

Insurance:

A. D. Davis, Inc.; Renewal Policy-Bond	\$	240.00
Alexander & Alexander, Inc.; Insurance		1,020.00
Illinois National Ins. Co.; Workers'		
Compensation & Employees Liability Ins.		816.00
Marshall & Kent, Inc.; Insurance (Town Hall/		
Garage)		1,731.00
	\$	3,807.00

PROTECTION OF PERSONS AND PROPERTY

Fire:

Adair, Wallace; Deputy Warden, Training		
& Mileage	\$	48.65
Cloutier, Norman; Deputy Warden, Training		
& Mileage, Issuing Permits		50.65
Colebrook Fire Dept.; Services		4,207.27

Dion, Peter; Fire Warden, Training & Mileage, Issuing Permits	\$	192.36
Parkhurst, Kenneth; Deputy Warden, Issuing Permits		10.00
Town of Stratford; Fire Stand-by		300.00
		<hr/>
	\$	4,808.93

Radio Communications:

Colebrook Radio Communications Center	\$	2,000.00
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Health:

Ambulance District A-1	\$	600.00
Community Action Outreach Program		473.00
Northern Coos Community Health		3,000.00
U.C.V. Hospital		2,200.00
U.C.V. Mental Health Services		500.00
Vershire Center		200.00
		<hr/>
	\$	6,973.00

Sanitation:

Bovie Screen Process Printing Co.;		
Stickers	\$	314.25
Carney's Construction; Plowing & Sanding		
Transfer Station		545.00
Consumat Sanco, Inc.; Solid Waste Disposal		47,719.62
Coos County Recycling Center; Columbia's		
Share		2,125.00
News & Sentinel, The; Notices, Stickers		156.70
Parkhurst, Kenneth; Clerical Wages, Mileage		855.07
Parkhurst, L. & Sons; Supplies		13.30
Rapid Rubbish Removal, Inc.; Solid Waste		
Disposal		49,222.00
Riendeau, Ellen; Sign for Transfer Station		175.00
		<hr/>
	\$	101,125.94

(Percentage of payments reimbursed from participating Towns.)

(See Coos County Transfer Station Report for break-down of Columbia's Share.)

HIGHWAYS & BRIDGES

Town Maintenance - Summer Roads & Bridges:

Beaudoin, Pierre; Haul Gravel, Dumptruck	\$ 700.00
Boucher, John; Gravel	2,500.00
Boudle Construction Co., Inc.; Dozer, Dumptruck, Backhoe, Gravel, Wages	16,487.00
Brooks Agway Service; Calcium Chloride, Conservation Mix	275.64
Calco, Inc.; Metal Underdrain	52.80
Cloutier, Albert, Inc.; Crushed Gravel, Grading	12,600.00
Columbia Sand & Gravel; Stone & Gravel	602.30
Contech Const. Products; Supplies	1,324.42
Corriveau Trucking, Inc.; Truck, Gravel	5,702.50
Covell, Melvin; Grading, Rock Rake	537.50
Dan's Const. Co.; Gravel, Trucking	2,870.00
LaPerle's Enterprises, Inc.; Gravel	3,391.00
Merrill, Glen, Logging; Chipper Crew	1,738.50
Nugent Motor Co.; Rock Rake	405.00
Peterson, Chris; Cutting & Removing Brush	90.00
Peterson, Fred; Rock Rake, Mowing Roadside	150.00
Pike Industries, Inc.; Paving	15,196.89
Smith, Fred; Rock Raking	216.00
Smith, Gordon; Cold Patch/Culverts Labor	365.00
Smith, Mike; Roadside Mowing	636.00
Whitcomb, Arthur W., Inc.; Cold Patch	489.55
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	\$ 66,330.10

Town Maintenance - Winter Roads:

Akzo Salt, Inc.; Road Salt	\$ 1,690.32
Cloutier, Albert, Inc.; Dumptruck	175.00
Covell, Melvin; Labor	801.00
Lemieux, Robert; Plowing & Sanding	32,114.52
Peterson, Fred; Backhoe	157.00
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	\$ 34,937.84

LIBRARY

Colebrook Public Library	\$ 1,600.00
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PUBLIC WELFARE

Town Poor:

Cash; Food & Rent	\$ 260.00
Colebrook Oil Co.; Fuel	139.90
Foxfire Management; Rent	243.00
LaPerle's IGA; Food	190.59
Laro, Walter; Rent	360.00
Laverdiere's Drug Store; Prescriptions	70.07
Lewis Oil Co.; Fuel	110.22
N.H. Electric Coop.; Electricity	86.11
Nugent Motor Co.; Fuel	300.30
Parkhurst, Kenneth; Reimbursement, Fuel	6.25
PSNH; Electricity	373.26
T. W. Homes, Inc.; Rent	598.25
	<hr/>
	\$ 2,737.95

CEMETERIES

Brooks, Brett; Mowing	\$ 1,000.00
Cass, Jacqueline; Mowing	450.00
Wallace, Lew; Interest for Upkeep	54.20
	<hr/>
	\$ 1,504.20

PAYMENTS TO OTHER GOVERNMENT DIVISIONS

State and County:

Fortier, Paul E., Coos County Treasurer;	
County Tax	\$ 72,744.00
Registry of Deeds-Coos County-NH; Copies,	
Recording Fees, Redemption Slips, Postage	447.80
Treasurer, State of N.H.;	
Dog License Fees	\$ 22.00
Marriage License Fees	165.00
Vital Statistics Copies	<u>30.00</u>
	217.00
	<hr/>
	\$ 73,408.80

School District:

Columbia School District	\$194,239.00
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Conservation Fund:

Arlene White, Trustee of Trust Funds; Conservation Fund	\$ 7,682.02
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MISCELLANEOUS

Legal Expenses:

Waystack & King; Letter (Mason & Rich)	\$ 30.29
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Land & Building Appraisals:

Jolin, Louis H.; Assessor	\$ 2,285.00
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Mapping Services:

Cartographics Associates, Inc.; Maintenance & Printing Tax Map	\$ 600.00
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Monies Transferred and Redeeposited:

First Colebrook Bank; Money Market Acct.	\$125,000.00
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Regional Associations:

North Country Council, Inc.; Dues	\$ 527.00
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Taxes Bought by Town:

Town of Columbia	\$ 57,294.96
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Refunds:

Blais, Bernard & Janet	\$ 80.51
Blais, Wilfred	50.63
Bothwick, William E., Jr.	740.06
Boynton, Steve	30.24
Brooks, Myra	61.71
Bunnell, Earl	223.83
Butterworth, Bruce & Treanor, Patrick	317.53
Cass. Laverna	122.88
Cass, Morris E. & Kevin M.	248.75
Davis, Donald & Barbara	145.35
Delaney, Elizabeth T.	20.28
Donovan, Daniel & Donna	201.88
Early, Steven & Evelyn	157.84
Flanders, Robert B. & Alice M.	143.85

Gadwah, Herbert & Faye	\$ 61.31
Gosselin, Albe & Marie	61.99
Gould, Arthur	114.44
Haynes, Donald	45.68
Hebert, Daniel, Jr.	209.85
Higgins, William E.	36.26
Holden, Wayne	339.86
Hubbell, Douglas & Nancy	415.95
Jackson, Gary & Dolores	32.47
Keazer, Donna	146.06
Lalande, Roland	29.94
Lambert, Paul F. & Arlene J.	127.16
LaPerle, Roland	7.86
Lavigne, Ernest	336.71
Lewis, Darwin	234.24
Mitchell, Gail	89.63
Noyes, Robert	128.25
Parkhurst, Kenneth	78.68
Parkhurst, L. & Sons	265.26
Parkhurst, Winston	42.06
Pilbro, Gladys	879.93
Placy, Chris & Paula	90.66
Placy, Ray & Mary Lou	196.38
Poulin, Stephen	86.10
Salls, Margaret	529.60
Sanborn, Lyman & Willard, Arthur	57.22
Stanley, Bradley & Kenneth	57.00
White, Raymond & Elaine	136.19
White, Robert & Cecelia & DeMatt, Nicholas	163.84
White, Bradley & Ginette	63.45
Willard, Candace & Israel	36.00
	<hr/>
	\$ 7,645.37
GRAND TOTAL <u>PAYMENTS</u> FOR 1991	\$736,894.77

COOS COUNTY TRANSFER STATION REPORT

TOWN OF COLUMBIA

During the year 1991, the Town of Columbia sent 271.26 tons to the Transfer Station to be disposed at the following costs:

Hauling and Disposal	\$ 25,431.59
Legal Fees (1990)	130.00
Plowing & Sanding	136.25
Stickers	79.88
Sign	75.42
Clerical	120.00
Notices	60.59
Supplies	9.02
Less Clarksville Rent	(172.44)

Columbia's Transfer Station Costs:	\$ 25,870.31
Received from Oblate Fathers:	- 637.50
Total Cost:	\$ 25,232.81

In May, 1991, the Town of Clarksville joined with Stewartstown, Columbia and Lemington in the use of the Coos County Transfer Station on a rental basis until 1992 Town Meeting. If the Town of Clarksville votes to continue using the Station, the Town will pay a percentage of the original cost of the Station and become part owner.

TAX COLLECTOR'S REPORT

SUMMARY OF TAX ACCOUNTS
Fiscal Year Ended December 31, 1991

	DR	
	Levies of 1991	Prior
Uncollected Taxes -		
Beginning of Fiscal Year:		
Property Taxes		\$106,456.11
Resident Taxes		1,020.00
Land Use Change Tax		13,530.90
Yield Taxes		1,834.26
Taxes Committed to Collector:		
Property Taxes	\$ 50,386.83	
Land Use Change Tax	20,558.90	
Yield Taxes	17,078.51	
Bad Check Penalty	10.00	
Added Taxes:		
Property Taxes	220.34	309.88
Current Use Fees	130.85	
Overpayments:		
a/c Property Taxes	144.34	235.44
Interest Collected on		
Delinquent Taxes	68.05	2,610.03
Penalties Collected on		
Resident Taxes		9.00
Costs on Property		3,478.50
 TOTAL DEBITS	 \$ 88,597.82	 \$129,484.12

	CR	
	Levies of 1991	Prior
Remitted to Treasurer		
During Fiscal Year:		
Property Taxes	\$ 41,173.30	\$105,050.05
Resident Taxes		90.00
Land Use Change Tax	15,304.03	
Yield Taxes	17,005.81	
Current Use Fees	130.85	
Overpayments	144.34	235.44
Costs		3,478.50
Bad Check Penalty	10.00	
Interest on Taxes	68.05	2,610.03
Penalties on Resident Tax		9.00

Abatements Allowed:			
Property Taxes	\$	75.18	\$ 1,406.06
Resident Taxes			10.00
Current Use		58.69	328.90
Uncollected Taxes End			
of Fiscal Year:			
Property Taxes		9,354.87	309.88
Resident Taxes			920.00
Land Use Change Tax		5,200.00	13,202.00
Yield Taxes		72.70	1,834.26
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TOTAL CREDITS	\$	88,597.82	\$129,484.12

SUMMARY OF TAX SALES/TAX LIEN ACCOUNTS
Fiscal Year Ended December 31, 1991

DR			
	Tax Sale/Lien on Account of Levies of		
	1990	1989	Prior
Balance of Unredeemed Taxes			
of Fiscal Year:		\$ 3,239.61	\$ 3,766.83
Taxes Sold/Executed to Town			
During Fiscal Year:	\$57,294.96		
Subsequent Taxes Paid:	128.70		
Interest Collected After			
Sale/Lien Execution:	1,006.23	265.05	826.59
Redemption Costs:	218.00	50.00	65.50
<hr/>			
TOTAL DEBITS	\$58,647.89	\$ 3,554.66	\$ 4,658.92

CR			
Remittance to Treasurer			
During Fiscal Year:			
Redemptions	\$18,266.28	\$ 1,778.33	\$ 2,258.57
Interest and Costs			
After Sale (Int.)	1,006.23	265.05	826.59
(Costs)	218.00	50.00	65.50
Unredeemed Taxes End			
of Year	39,157.38	1,461.28	1,508.26
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TOTAL CREDITS	\$58,647.89	\$ 3,554.66	\$ 4,658.92

UNCOLLECTED PROPERTY TAXES

	Amount plus Fees and Interest
Levy of 1988 Property Tax Liens:	
Arboleda, Carlos	\$ 221.09
Desrosiers, Ricky	200.48
Maffeo, Joseph	537.18
Michard, Rene & Ruth	161.83
Reynolds, John & Marlene	296.25
Villa Vista Realty Trust	91.43
	<hr/>
1988 TOTAL	\$ 1,508.26

Levy of 1989 Property Tax Liens:	
Arboleda, Carlos	\$ 162.01
Desrosiers, Ricky & Pierce, Debra	47.87
Harlow, Henry & Linda	204.42
Maffeo, Joseph & Cattalane, Battista	381.95
McMath, Cat & Theriault, Ronald	85.93
Potter, Philip & Mary	90.75
Reynolds, John & Marlene	163.52
Strout, Ronald	155.83
Villa Vista Realty Trust	169.00
	<hr/>
1989 TOTAL	\$ 1,461.28

Levy of 1990 Property Tax Liens:	
Adams, Patricia	\$ 402.35
Arboleda, Carlos	592.77
Bennett, Aaron	253.44
Bovill, Frederick & Carol	1,655.18
Bovill, Frederick & Carol	1,494.80
Bragg, Edward & Terry	279.89
Cass, Robert & Barbara	1,161.00
Connetti, Wayne & Debra	274.84
Corriveau, Laval & Bertha	1,999.04
Crawford, Michael & Jayme	73.56
Davis, Keane & Dorothy	595.16
Divney, John M. Jr. & Joeng	250.35
Eastman, Claudia	1,329.04
Ellingwood-Manard	47.91
Ewing, John & Sharon	287.42
Flanders, Clayton E. Jr. & Sally	796.43
Flanders, Clayton E. Jr. & Sally	703.77

Foss, John & Judy	\$ 1,166.95
Goodreau, Andres & Pauline	601.92
Hamel, Raymond & Selena	422.60
Hand, Jon & Sandra	245.30
Harlow, Henry & Linda	1,027.72
Larochelle, Claude	169.67
MacDonald, Finley & Susan	1,126.42
MacDonald, Finley & Susan	104.37
MacDonald, Finley & Susan	367.33
Maffeo, Joseph & Cattalano, Battista	999.81
Marshall, Robert Jr. & Dale	44.38
McMath, Cat & Theriault, Ronald	230.39
Mills, Arlene	2,803.26
Mills, Arlene & Towle, Sydney	939.36
Mills, Arlene & Towle, Sydney	476.84
Mills, Arlene & Towle, Sydney	213.16
Morin, Adrien & Constance	324.55
Newell, Lynnford & Gladys	341.13
Nichols, Parsons, etal	158.13
Noklund, Sigmund	151.65
Owner Unknown	145.88
Owner Unknown	40.71
Peterson, Christopher	1,042.82
Pierce, Debra	197.25
Potter, Philip & Mary	871.58
Reynolds, John & Marlene	723.22
Reynolds, John & Marlene	12.16
Strout, Ronald	604.07
Sulger, John	371.39
Sullivan, Robert & Davida	122.84
Sullivan, Robert & Davida	1,261.38
Sweatt, Dean & Rosalie	836.38
Sweatt, Stewart Jr.	1,056.00
Sweeney, Francis & Catherine	425.41
Tessier, Scott & Amy	382.19
Tilton, Sandra & White, Eleanor	862.00
Villa Vista Realty Trust	639.60
White, Eleanor & Tilton, Sandra	604.71
Wiljanen, Walter	664.59
Wiljanen, Walter	332.03
Wiljanen, Walter	786.62
Wiljanen, Walter	367.33
Wood, Thomas	205.68
Wood, Thomas	176.41
Wood, Thomas	99.34
Wood, Thomas	114.46
Wood, Thomas	109.42
Wood, Thomas	1,379.53

Wood, Thomas	\$ 108.70
Wood, Thomas	100.06
Wood, Thomas	91.40
Wood, Thomas	136.79
Wood, Thomas	173.54

1990 TOTAL	\$ 39,157.38
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UNCOLLECTED 1991 PROPERTY TAXES

Adams, Patricia	\$ 48.64
Alley, Jennifer	45.28
Blais, Wilfred J., etal	69.09
Boisvert, George & Lillian	106.52
Boisvert, George & Lillian	29.38
Boisvert, George & Lillian	81.63
Boynton, Steven	97.21
Braem, William & Ruth	40.28
Briggs, Larry & Lynch, Karen	32.49
Burnham, Rickey & Mary Ann	92.46
Cass, Jacqueline	166.06
Cass, Robert & Barbara	58.65
Castaldi, Domenico Jr. & Mary	117.99
Castaldi, Domenico Jr. & Beaudreau, Jacqueline	12.67
Connetti, Wayne & Debra	41.83
Crawford, Michael & Jayme	118.02
Creeden, Lisa	23.75
Davis, Keane & Dorothy	82.71
Corriveau, Laval & Bertha	257.83
Day, Howard	27.86
Delong, George & Doris	28.50
Desruisseaux, Maurice & Long, Martha	46.27
Dostie, Therese	23.37
Early, Steven & Evelyn	223.46
Eastman, Claudia	179.48
Ellingwood-Manard	11.90
Ewing, John & Sharon	182.88
Flanders, Clayton E. Jr. & Sally	100.61
Flanders, Clayton, Estate	91.49
Foss, John & Judy	151.34
Gibson, George	24.32
Goodreau, Andres & Pauline	74.96
Granfield, William & Carolyn	34.49
Guay, Maurice & Grace	8.54
Hass, Joseph Sanders Jr.	72.39
Hall, Diane	137.37

Hamel, Raymond & Selena	\$	59.95
Hand, Jon & Sandra		37.93
Hanewich, William & Manon		39.14
Harlow, Henry & Linda		154.69
Hebert, Daniel Jr. & Ann Marie		34.42
Hebert, Daniel Jr. & Ann Marie		207.73
Hebert, Daniel Jr. & Ann Marie		39.83
Hebert, Patrice		42.97
Holden, Wayne Jr.		23.28
Holden, Wayne Jr. & Joyce		58.05
Hrycuna, John III, Diane Anastasia & Ford		93.58
Hrycuna, John III, Diane Anastasia & Ford		6.37
Hughes, Charles & Linda		62.74
Kalal, Charles & Anna		42.09
Larochelle, Claude		27.96
Lawton, Ronald & Mary Ann		128.37
Lawton, Ronald & Mary Ann		57.08
Leclerc, Armand & Eleanor		90.95
Lemire, Brian & Victoria & Bradley P.		77.55
Locke, Daniel Perry		81.32
Loiselle, Richard & Greenwood, Avis		159.91
Loiselle, Richard & Greenwood, Avis		32.23
Maffeo, Joseph & Cattalano, Battista		136.07
Markrush, Michael & Mary		.61
Marrone, Joseph & Betty Lou		61.21
Marshall, Robert Jr. & Dale		49.40
Martin, Robert & Susan		49.78
McAuliffe, Eugene & Moira		88.85
McKennes, John J.		198.14
McKennes, John J.		36.48
McMath, Cat & Theriault, Ronald		34.61
Mills, Arlene		366.47
Mills, Arlene		31.83
Mills, Arlene & Ellen		20.24
Mills, Arlene & Towle, Sidney		143.51
Mills, Arlene & Towle, Sidney		61.56
Mills, Arlene & Towle, Sidney		40.09
Moody, Thomas & Theresa		57.57
Moren, Lawrence Jr. & Elma		75.56
Morgan, Robert Jr. & Sharon		40.78
Morin, Adrien & Constance		115.33
Mungovan, Stephen & Maryann		4.75
Nash, Eddie & Sons, Inc.		27.65
New England Telephone Co.		5.23
New Hampshire Electric Coop., Inc.		72.29
Newell, Lynnford		40.57
Nichols, Parsons, etal		16.44

Nutting, Jeffrey	\$	30.57
O'Leary, Edna		81.42
Owner Unknown		11.88
Owner Unknown		14.82
Patalano, Susan S., Trustee-Virgo Investment		42.04
Perry, Dennis & Linda		124.74
Pierce, Debra		30.24
Placy, Chris & Paula		48.74
Potter, Philip		126.00
Quay, Robert & Charlotte		9.42
Quintal, Donald & Judith		19.95
Reardon, Madeline		13.68
Reynolds, John & Marlene		100.92
Reynolds, John & Marlene		10.29
Riendeau, Robert		20.05
Roy, William & Carroll		45.60
Scaglione, Anthony Jr. & Kathy		44.56
Secret Order of Water Buffalo		91.80
Smith, Howard & Joyce		62.23
Smith, Kenneth & Betty		141.34
Smith, Peter & Evelyn		72.77
Sterrerr, Wolfgang & Christian		134.38
Strout, Ronald		75.24
Sulger, John		54.56
Sullivan, Robert & Davida		11.78
Sullivan, Robert & Davida		180.98
Sweatt, Donald & Tammy		105.10
Sweatt, Stewart & Myra		.60
Sweatt, Sylvan		29.29
Sweeney, Francis & Catherine		51.68
Syren, Sally & Stewart, Pamela		36.20
Tessier, Scott & Amy		45.98
Tilton, Sandra & White, Eleanor		109.25
Traynor, Jacqueline & Timson, Mary		26.98
Traynor, Jacqueline & Timson, Mary		23.09
Venne, Peter		22.99
Villa Vista Realty Trust		88.57
Wagner, Richard & Deborah		59.91
Whitaker, William & Fortier, Robert		3.13
White, Eleanor & Tilton, Sandra		75.32
Wiljanen, Walter		93.22
Wiljanen, Walter		43.63
Wiljanen, Walter		52.47
Wiljanen, Walter		112.41
Wiljanen, Walter, Carlyne, Eric & Sharon		19.60
Wood, Thomas		31.95
Wood, Thomas		21.78
Wood, Thomas		23.78

Wood, Thomas	\$ 23.11
Wood, Thomas	190.60
Wood, Thomas	23.02
Wood, Thomas	21.88
Wood, Thomas	20.74
Wood, Thomas	30.43
Wood, Thomas	26.72
Wood, Thomas	31.57
Wood, Thomas	34.99

TOTAL 1991 UNCOLLECTED PROPERTY TAXES	\$ 9,354.87
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UNCOLLECTED RESIDENT TAXES
Levy of 1989

Arsenault, Auora	Greenwood, Avis E.
Banks, Ken	Haley, Julie
Belanger, Noel	Fraser, G. Raymond
Bennett, Aaron	Hand, Lori
Bennett, Margarette	Hanks, Gregory
Benoit, Kathy	Haynes, Ralph
Bialek, Rosemarie	Hebert, Claire
Bonor, Wallace	Hebert, Gilles
Brown, Scott	Hunt, Grace A.
Brown, Warren, Jr.	Hunt, Vicki
Burge, Donna	Koxarakis, Angella
Burge, Ricky	Lacroix, Michael
Burge, William V.	Lacroix, Barbara
Butler, Eva	Laroche, Cindy
Butler, William	Lebesque, Nancy
Champagne, Denise	Lescault, Yvette Champagne
Chrisomalis, Steve	Long, Martha
Cormier, Dale	Macleod, Melinda
Desrosiers, Ricky	Marrone, Joseph
Drown, Ema	Marrone, Mary Lou
Dupont, Clifford	Martel, Sandra
Eastman, Robert	Melanson, Arthur
Fitzgerald, Michael	Melanson, Brenda
Fogg, Kevin	Mills, Arlene
Gadwah, Sylvia	Mills, Laura
Gaudette, Edward	Noyes, Edward
Gaudette, Geffrey	Perkins, Donald
Gaudette, Sylinda	Peterson, Chris
Goodrum, Dorothy	Peterson, Eric P.
Goodwin, Laura	Phillips, Nancy

Pierce, Debra L.	Sczekan, Michael
Potter, Donald	Sczkan, Penny
Potter, Juliette	Smith, Elmira
Potter, Karie	Smith, Gordon
Potter, Linwood III	Sullivan, Bob
Poulin, Ricky	Sullivan, Dee
Purrington, Clarke A., Jr.	Sweatt, Annette
Purrington, Clarke A., Sr.	Sweatt, Hazen
Rainville, Leta	Sweatt, Jody
Reynolds, Brian	Sweatt, Stewart, Jr.
Reynolds, Debbie Ann	Sweeny, Daniel
Reynolds, James	Tilton, Richard
Reynolds, John	Vashaw, Margaret
Reynolds, John, Jr.	Vashaw, Robert
Reynolds, Marlene	Walsh, Thomas, Jr.
River, Barbara	Woodard, Richard
	Young, Charles

TOTAL: 93 @ \$10.00 = \$930.00

UNCOLLECTED YIELD TAX

Levy of 1988

Champion International Corp.	\$ 1,284.24
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TOTAL:	\$ 1,284.24
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Levy of 1990

Harlow, Henry	\$ 90.56
Reynolds, John H., Sr.	119.14
Nash, Edward	340.32

TOTAL:	\$ 550.02
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Levy of 1991

Briggs, Larry	\$ 72.70
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TOTAL:	\$ 72.70
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UNCOLLECTED LAND USE CHANGE TAX

Levy of 1988

Castaldi, Domenico & Mary	\$ 1,720.00
Castaldi, Domenico, Newman & Pagent	1,200.00
Falcucci, Angelo & Carmelina	1,400.00
Dostie, Therese	795.00
Dizaglio, Greg & A. Renzi	1,757.00
Granfield, William & Carolyn	1,500.00
O'Hara, Brian & Judith	1,490.00
Philbrook, Norman & Gillette, Carol	1,790.00
Sweeney, Francis & Catherine	400.00

TOTAL:	\$ 12,052.00
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Levy of 1989

Jager, Edward	\$ 200.00
Larochelle, Claude	950.00

TOTAL:	\$ 1,150.00
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Levy of 1991

Alley, Jennifer	\$ 200.00
Grandmaison, Renaud	250.00
Noyes, Randall	170.00
Rainville, Ronald & Janet	2,100.00
Rainville, Wilbur & Roberta	1,380.00
Syren, Salley & Stewart, Pamela	1,100.00

TOTAL:	\$ 5,200.00
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PLANNING BOARD REPORT

RECEIPTS:

Received as Petty Cash from Selectmen	\$ 200.00
From 27 regular Building Permits	135.00
From Asphalt Plant	50.00
From Gravel Pit	50.00
From 10 Subdivisions	458.71
From Post Office Refund	5.49
	<hr/>
	\$ 899.20

EXPENSES:

U. S. Postage	\$ 103.04
The News & Sentinel	38.00
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	\$ 141.04

BUILDING PERMITS REPORT

TOTAL APPROVED PERMITS: 27

RESIDENTIAL STRUCTURES:

Permanent Residences:

Frame or Modular Construction	4
Additions or Alternations	2
Mobile Homes	1

Seasonal Residences:

Camps	5
Temporary location of Camper Trailer	1

NON-RESIDENTIAL STRUCTURES:

Garage	4
Porch	1
Barn	1
Storage Shed	2
Cement Pads/Gravel Washer	1
Wood Shed	1
Well Covers	2
Asphalt Plant	1
Gravel Pit	1
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William Schomburg, Secretary
Columbia Planning Board

TOWN SCHOOL DISTRICT

**COLUMBIA
NEW HAMPSHIRE**

**ANNUAL REPORT
OF THE SCHOOL DIRECTORS**

1990 - 1991

1990 - 1991
Report of
COLUMBIA SCHOOL DISTRICT

OFFICERS

MODERATOR

Margaret Salls

CLERK

Barbara Killam

TREASURER

Barbara Killam

AUDITORS

Lucille Lalande

Arlene White

SCHOOL BOARD

LaVerna Cass
Mary Lou Placy, Chairman
Edward A. Poulin

Term Expires 1993
Term Expires 1994
Term Expires 1992

SUPERINTENDENT OF SCHOOLS

Paul F. Allen

BUSINESS ADMINISTRATOR

Lewis J. Mello

COLUMBIA SCHOOL DISTRICT

W A R R A N T

The State of New Hampshire

To the Inhabitants of the School District in the Town of Columbia qualified to vote in District Affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 10th day of March, 1992, immediately following Town Meeting, to act upon the following subjects: (Polls will be open from 11:00 am to 7:00 pm)

1. To bring in your ballots for the election of School District Officers to be elected by ballot for the ensuing year(s).
2. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the district.
3. To hear the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.
4. To see if the School District will vote to authorize the School Board to make application for, receive and expend in the name of the District, such advances, grants-in-aid, or other funds for educational purposes as may be forthcoming from any source in accord with the provisions of RSA 198:20-b
5. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries of School District Officials and Agents, and for the payment of the statutory obligations of the District.
6. To transact any other business that may legally come before this meeting.

Given under our hands at said Columbia this 24th day of February, 1992.

MARY LOU PLACY, Chairman
LAVERNA CASS
EDWARD A. POULIN
Columbia School Board

A True Copy of Warrant - Attest:
MARY LOU PLACY, Chairman
LAVERNA CASS
EDWARD A. POULIN
Columbia School Board

PROCEEDINGS OF SCHOOL DISTRICT MEETING

March 12, 1991

The School District of Columbia

County of Coos

State of New Hampshire

The Columbia School District Meeting was called to order by Moderator, Margaret Salls at 8:15 p.m.

Article 1: Results of the Columbia School District election held earlier in the day were read as follows:

School Moderator	Margaret F. Salls
School Clerk	Barbara Killam
School Auditors	Lucille Lalande Arlene White
School Board (3 yrs)	Mary Lou Placy
School Treasurer	Barbara Killam

Article 2: Mary Lou Placy moved that the salaries of the School Board and any other Officers or Agents of the District be fixed as set forth in the Annual School Report. Mary Lou Placey seconded the motion which then carried.

Article 3: Eric Stohl moved that the reports of the Agents, Officers, Auditors and Committees of the Columbia School District, as set forth in the Annual Report of the District, be accepted and placed on file. LaVerna Cass seconded the motion and the vote was in the affirmative.

Article 4: Isabelle Parkhurst moved to authorize the School Board to make application for, receive and expend in the name of the District, such advances, grants-in-aid, or other funds for educational purposes as may be forthcoming from any source in accord with the provisions of RSA 198:20b. Robert Noyes seconded the motion which then carried.

Article 5: Elaina Johnson moved that the School District vote to establish an Expendable Trust Fund for tuition, under provisions of RSA 31-19a and to raise and appropriate the sum of Thirty-Five Thousand Dollars (\$35,000.00) to be placed in said fund and to authorize the School Board to transfer said amount from the June 30, 1991, Fund Balance (surplus) and further to authorize the School Board as agent to expend. Eric Stohl asked to have the Article explained. After a brief explanation of the Trust Fund to be set up, Walter Laro seconded the motion which then carried.

Article 6: Isabelle Parkhurst moved that the District raise and appropriate the sum of \$632,166.00 (Six hundred thirty-two thousand, one hundred sixty-six dollars) for the support of schools, for the payment of salaries of School District Officials and Agents and for the payment of statutory obligations of the District, said sum is inclusive of all special articles addressed: #5 and authorize the application against said appropriation of all revenues, the balance to be raised by taxation.

Discussion ensued concerning the large sum of money to be forthcoming from State Foundation Aid. It was explained that this is a precedent setting situation in as much as no town has ever before received State funds in excess of anticipated expenses. Caution was therefore advised in order that the School District operate on a firm legal footing.

Next year it is possible that the town may want to raise a certain sum of money in order that a zero in effort not be recorded in the Augenblick Formula causing subsequent sharp increases. Dale Simpson seconded the motion and the vote was in the affirmative.

Article 7: Mr. Allen, Superintendent of Schools, called it to the attention of the assemblage that this was Perley Davis's last year as Business Administrator and the town responded with a standing ovation. there being no further business Eric Stohl made the motion the meeting be adjourned without day or date at 8:40 pm. Lori Berry seconded the motion which then carried.

Respectfully submitted,

Barbara Killam
School Clerk

**SUPERINTENDENT'S REPORT
COLEBROOK & COLUMBIA**

There were numerous changes in the Colebrook staff as the 1990-91 school year began.

Joann Davis and Shirley Vashaw, both Grade 3 teachers retired, so Lori Hastings moved from 6 to 3 and Deborah Dionne from 1 to 3. Vickie Taylor, Grade 2, headed south with her family, so Kaye Moren moved from 1 to 2. Due to increased enrollment, Grade 1 needed three sections, so three new Grade 1 teachers were employed: Teri Heishman, Louise Laflamme, & Robyn Powell.

Linda Cavanaugh was hired to fill the Grade 6 vacancy caused by Mrs. Hastings move to Grade 3.

Kevin Graham, Grade 6-8 science teacher, got married and moved to Ohio. Garret Smith became the new science teacher.

Art teacher Karen Shaffer moved to Pennsylvania to be closer to home, so Rebecca Wright was hired.

Jeff Crueger, music teacher, returned to Oregon to pursue a Master's Degree and Carl Swain became the new music person.

Heidi Daley, adjustment counselor at the elementary school, decided to remain home with her family and John Barth was hired for that position.

Dana Woodbury, resource room teacher, also decided to remain at home and Nikki Lardas became her replacement.

Paula LeShane, self-contained special education teacher, went with her husband, Principal Stephen LeShane, to Maine and Karen Langley took her position.

Patricia Callioras became the new elementary principal.

At the S A U level, Mary Pat Devine, associate school psychologist, went to S A U #9 in North Conway. Ginny Fenton was hired. Tom Oren, Special Education Coordinator, went to work for North Country Education Foundation in Gorham. In December, Gerald Prutsman became the new coordinator.

In February, it became necessary to hire an additional Grade 3 teacher due to large class size and Tim Purrington was added to the staff.

Not only was the school board kept busy with hiring new people, but negotiations with teachers continued, without resolution. Two Fact-Finders' Reports were soundly rejected by voters; a Special Meeting on November 14 saw a vote of 261 - 55 to reject and at the Annual Meeting of March 5 the rejection vote was 178-50. Also at this meeting, Carol Dinco and John Falconer were re-elected to the School Board for 3 year terms.

Twenty-four voters showed up for another Special Meeting in the summer of 1990, giving the School Board authorization to be agents for the Expendable Trust Fund established for renovations/repairs of the buildings. An informational meeting was held in April, 1991, to let the public know of the plans for major renovations at the Academy.

At the elementary building, a new heating system was installed and asbestos was removed from the primary basement and boiler room.

The Colebrook gym received new additions - a new scoreboard with 50% of the cost paid by Coca-Cola and the other 50% raised by a parents' group. A new speaker system was obtained from Bose Corporation at significant cost savings, due to the efforts of Mr. John Lynch. Louisa Dostie made the drapes which were installed to reduce echo.

Amidst the hiring of new staff, repairs/renovations, and negotiations, an epidemic of head lice beginning in September, caused concern, frustration, and at times, anger. This problem did not go away until December.

Teachers continued to be involved in curriculum development and many took a course in "Mainstreaming", sponsored by the School for Lifelong Learning.

Through the cooperation of the Colebrook School Board and N H Technical College, adults were able to take college level courses at the Academy during evening hours.

The Colebrook boys varsity basketball team had a terrific season and became Class S runners-up. On the academic front, the Granite State Challenge Team made it to the semi-finals.

Columbia residents were led to believe that their Foundation Aid would allow them to put significant amounts of money away for future tuition costs, but the Legislature, on learning of the "glitch" in the formula, made an adjustment, so Columbia's expected windfall was cut back to the amount of their budget.

A busy 1990-91 school year came to an end with the Academy getting ready for a major renovation project and Perley Davis, after 21 years as SAU #7 Business Administrator, getting ready to enjoy retirement.

Respectfully submitted,

Paul F. Allen
Superintendent of Schools

COORDINATOR OF SPECIAL SERVICES

The 1990-91 Special Education Annual Report is a visual presentation of information on the students served in the different school programs. The charts will give an overview of the number of students in each eligibility category, the number of preschool/elementary/high school district child counts, and the number of special needs students served in each school.

The 1990-91 school year was a year of transition. Two new Special Educators and a Special Services Coordinator were employed. The foundations of a pre-vocational training program for educationally handicapped students was established through the "Job Shadow" grant. It was also decided that the Self-Contained Special Needs Program at Colebrook Middle School would be transferred to the Colebrook Academy facility. Several new Special Education forms were developed to comply with State guidelines and bi-monthly meetings with all Special Education Staff in S A U #7 were convened.

An analysis of the data presented here also raises some possible issues for the future transitions. The most notable is the number of students being identified for special services as Learning Disabled (LD). The current count of 58 LD students seems to be out of proportion when compared to similar population our size. The schools may be advised to adopt a "discrepancy formula" to help guide the Evaluation Teams in their decision for qualifying students as Learning Disabled. Secondly, more training on classroom accommodations and mainstreaming techniques are needed to keep the mildly disabled child in the regular classroom setting.

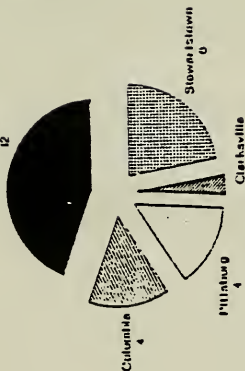
In summary, a total of 98 students were served, ages 3 through 21, during the 1990-91 school year. Of these, 63 were elementary students, 27 were high school students and 8 were preschoolers. Overall, approximately 10% of the total school age population received special services last year.

Respectfully submitted,

Gerald L. Prutsman
Coordinator of Special Services

HIGH SCHOOL STUDENTS District Counts

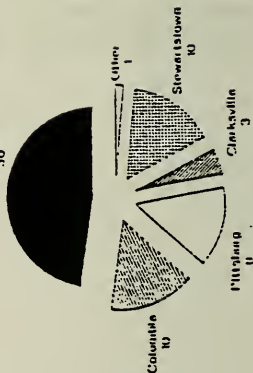
Colebrook 12



SAU #7 1990-91
27 High School Served

ELEMENTARY STUDENTS District Counts

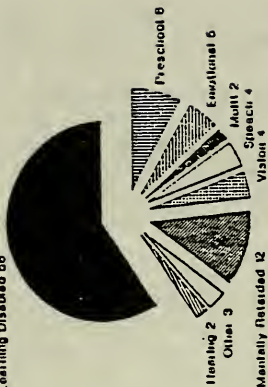
Colebrook 30



SAU #7 1990-91
63 Elementary Students Served

SPECIAL NEEDS STUDENTS BY ELIGIBILITY CATEGORY

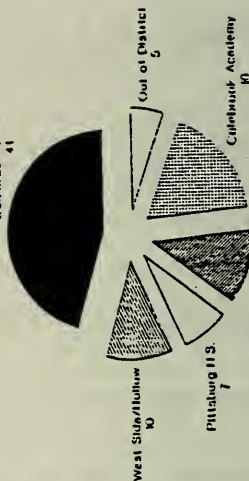
Learning Disabled 68



SAU #7 1990-1991
98 Students Served Ages 3-21

SCHOOL PROGRAMS SPECIAL NEEDS STUDENTS SERVED

Colebrook Grades 1-8 41



SAU #7 1990-91
66 School-Aged Students Served

GUIDANCE COUNSELOR'S REPORT

The most compelling problem in the Guidance Office continues to be the lack of clerical help. During the 1990-91 school year we were unable to take on any new projects due to existing constraints on our time. We were, however, able to carry through with all present programs and meet all deadlines.

The nine period school day appeared to work quite well, with most students voting to continue with the extra period in the schedule. We would like to see more elective offerings for the students as class limits in many of the Vocational and Industrial Arts areas often mean too many study halls for too many students.

The "C" track in English worked quite well at the upper grade levels, but not so well for the ninth graders. Placement seemed to be the problem, with the teacher preferring to mix "B" and "C" level students the first year and then evaluating student ability and motivation. We would like to extend the "C" track into the Science areas, and possibly to U S History.

Our participation in the New Hampshire Comprehensive Guidance and Counseling Program is presently on hold. Parent surveys were sent out and evaluated. Student surveys were completed, but we have not yet found the time to evaluate them.

By the end of the summer we had learned that nearly seventy one percent of the Class of 1991 had gone on to some form of further education, and it appears that figures on the Class of 1992 will come down about the same, if not higher. The present economic conditions are probably largely responsible for this.

Respectfully submitted,

Alice M. Tunny
C A Guidance Counselor

SCHOOL HEALTH REPORT

Social success, academic achievement, and good health are interdependent factors in a student's learning process. A school health program develops a continuum of health care for students by providing for prevention, maintenance, detection and referral. Such programs can help reduce susceptibility to disease, enable students to make decisions about health issues and increase their ability to function as assertive individuals.

This year the usual and customary services were provided. I urge all parents/guardians to take full advantage of the health services offered, to keep their children's health records up to date by sharing health information with me, and to offer suggestions for improvement.

I would like to take this opportunity to thank all those parent and community volunteers for their many hours of service helping me eradicate that dreaded and persistent louse. We won!!!

Also, I would especially like to thank Diana Ouimette for all her time helping me in the health room and both she and Ann Hebert for all their help with screening and for their assistance with the annual immunization clinic.

Respectfully submitted,

Sarah Jane Cummings
School Nurse

COLEBROOK/COLUMBIA CHAPTER I REPORT

The Chapter I reading program's curriculum and instruction was responsive to individual differences for 63 children from grades 1-4. Children were allowed to move at their own pace in acquiring important skills. For example, it was accepted that not every child will learn how to read at age 6; most will learn to read by 7; and some will need intensive exposure to learn to read by age 8 or 9.

Children learn to read by reading and those who read the most get better because they practice more.

Parents played a very important role in contributing to this year's program's success. I would like to take this opportunity to thank them for helping the children learn to read not only at home, but as volunteers in the Chapter I classroom. Your involvement has become a vital, integral part of the Chapter I program.

Again this year a special highlight was the 14th Annual Spring Fling. In May, the children presented their musical rendition of an original tale. Soldier Boy was performed as a tribute to all from Coos County who served during Desert Storm.

I would like to thank everyone who has made this year's reading program a highly rewarding experience.

It was the combined efforts of children, teachers, parents and the community as a whole which made the Chapter I program successful.

Respectfully submitted,

Rosalie Hawes
Chapter I Project Manager

FINANCIAL REPORT

1990 - 1991

BALANCE SHEET

June 30, 1991

ASSETS:

Current Assets

Cash In Bank	\$ 54,779.08	

Total Current Assets		\$54,779.08

TOTAL ASSETS		\$54,779.08
		=====

LIABILITIES AND FUND EQUITY:

Current Liabilities

Accounts Payable	2,070.90	

Total Current Liabilites		2,070.90

Fund Equity

Unreserved Fund Balance	52,708.18	

Total Fund Equity		52,708.18

TOTAL LIABILITIES AND FUND EQUITY		\$54,779.08
		=====

STATEMENT OF REVENUES

1990 - 1991

Revenue from Local Sources:

Current Appropriations	\$ 194,239.00
Earnings on Investment	2,445.64
Other Local Revenue	5.00
Tuition - Other LEA	1,929.79

Total Local Revenue	\$ 198,619.43
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Revenue from State Sources:

State of N. H. - Foundation Aid	427,161.06

Total State Revenue	\$ 427,161.06
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TOTAL REVENUE FROM ALL SOURCES	\$ 625,780.49
	=====

DETAILED STATEMENT OF EXPENDITURES
1990 - 1991

INSTRUCTION	EXPENDITURES
<u>Regular Education Program</u>	
Tuition - In State:	
Colebrook School District	\$ 486,051.16
<u>Special Education Program</u>	
Instruction Services:	
Chase, Joan	\$ 600.00
Private Tuition:	
Little Mohawk Day Care	168.00
Little Red Horse	620.00

	\$ 788.00
Travel:	
Prutsman, Gerald	\$ 39.90
 SUPPORT SERVICES	
<u>Speech Pathology</u>	
Contracted Service:	
Lister, Paul	\$ 27.27
Pupil Services:	
Colebrook School District	\$ 1,164.20
<u>Other Support Services</u>	
Contracted Services:	
Merrithew, Jane E, OTR	810.92
North Country Education Foundation	1,685.00

	\$ 2,495.92
Pupil Services:	
New Medico Highwatch	\$ 1,333.35

School Board ServicesSalaries:

Cass, LaVerna	200.00
Killam, Barbara	150.00
Lalande, Lucille	25.00
Placy, Mary Lou	200.00
Poulin, Edward	200.00
Salls, Margaret	25.00
White, Arlene	25.00

\$ 825.00

Fidelity Bond Premiums:

Stevens, George M. & Son Co.	\$ 100.00
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Advertising:

News & Sentinel	\$ 26.40
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Dues & Fees:

N. H. School Boards Assoc.	\$ 435.80
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Miscellaneous:

Center for Education Field Services	\$ 40.00
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Office of the Superintendent

School Administrative Unit #7	\$ 32,184.00
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Mileage:

Allen, Paul	182.95
Davis, Perley	93.09

\$ 276.04

TransportationTo/From School:

Nugent Motor Co.	\$ 39,600.00
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Transportation - HandicappedOther Organizations:

Schauss, Dorothy	710.64
Stewartstown School District	255.00

\$ 965.64

Transfer of FundsExpendable Trust Fund:

Trustee of Trust Funds	\$ 35,000.00
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TOTAL EXPENDITURES

\$ 601,952.68

STATEMENT OF ANALYSIS OF CHANGES

IN FUND EQUITY

June 30, 1991

Fund Equity, July 1, 1990	\$ 28,880.37
Plus Total Revenue	625,780.49
Less Total Expenditures	601,952.68

Fund Equity, June 30, 1991	\$ 52,708.18

AUDITOR'S REPORT

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Columbia of which the above is a true summary for the fiscal year ending June 30, 1991 and find them correct in all respects.

Lucille Lalande
Arlene White

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.
KYEONG WHAN KIM, C.P.A.

5 MIDDLE STREET - LANCASTER, N.H. 03584
603 788-4828
603 788-4838
603 788-3830

TRANSMITTAL AND COMMENTARY LETTER

The School Board
Columbia School District
Columbia, New Hampshire

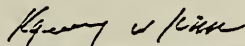
Members of the Board:

In planning and performing our audit of the financial statements of the Columbia School District for the year ended June 30, 1991 we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. Such study and revaluation disclosed no material weaknesses.

We extend our thanks to the officials and employees of the Columbia School District for their assistance during the course of our audit.

It is our opinion that the Superintendent, Business Administrator and staff are doing an excellent job administering the Columbia School District.

Very truly yours,



Kyeong Whan Kim, C.P.A.

December 12, 1991

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.
KYEONG WHAN KIM, C.P.A.

3 MIDDLE STREET - LANCASTER, N.H. 03584
603 788-4928
603 788-4636
603 788-3830

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

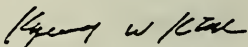
To the Members of the School Board
and Voters of the Columbia
School District:

We have audited the accompanying general purpose financial statements of the Columbia School District as of and for the year ended June 30, 1991. These general purpose financial statements are the responsibility of the management of the Columbia School District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Columbia School District at June 30, 1991 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Very truly yours,


Kyeong Whan Kim, C.P.A.

December 12, 1991

SCHOOL ADMINISTRATIVE UNIT #7

Total amount paid to the Superintendent and Business Administrator by the Respective School Districts is as follows:

	90-91 Salary -----	90-91 Travel -----	Total -----
SUPERINTENDENT			
Colebrook	19,838.91	659.10	20,498.01
Pittsburg	9,856.25	327.45	10,183.70
Stewartstown	6,632.54	220.35	6,852.89
Columbia	5,815.32	193.20	6,008.52
Clarksville	3,006.98	99.90	3,106.88
	-----	-----	-----
	\$45,150.00	\$1,500.00	\$46,650.00

BUSINESS ADMINISTRATOR

(Includes Severance Pay of \$6,274.90)

Colebrook	16,598.29	659.10	17,257.39
Pittsburg	8,246.26	327.45	8,573.71
Stewartstown	5,549.13	220.35	5,769.48
Columbia	4,865.41	193.20	5,058.61
Clarksville	2,515.81	99.90	2,615.71
	-----	-----	-----
	\$37,774.90	\$1,500.00	\$39,274.90

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.
KYEONG WHAN KIM, C.P.A.

5 MIDDLE STREET - LANCASTER, N.H. 03584
603 766-4926
603 766-4636
603 766-3630

December 12, 1991

TRANSMITTAL AND COMMENTARY LETTER

The School Board
School Administrative Unit #7
3 Academy Street
Colebrook, New Hampshire 03576

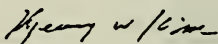
Members of the Board:

In planning and performing our audit of the financial statements of the School Administrative Unit #7 for the year ended June 30, 1991 we considered the Unit's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. Such study and revaluation disclosed no material weaknesses.

We extend our thanks to the officials and employees of School Administrative Unit #7 for their assistance during the course of our audit.

It is our opinion that the Superintendent, Business Administrator and staff are doing an excellent job administering School Administrative Unit #7.

Very truly yours,


Kyeong Whan Kim, C.P.A.

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.
KYEONG WHAN KIM, C.P.A.

3 MIDDLE STREET - LANCASTER, N. H. 03584
603 788-4928
603 788-4636
603 788-3830

INDEPENDENT AUDITORS' REPORT ON FINANCIAL PRESENTATION

To the Board of School Directors
and Voters of School Administrative
Unit #7:

We have audited the combined financial statements of School Administrative Unit #7 as of and for the year ended June 30, 1991, as listed in the accompanying table of contents. These financial statements are the responsibility of the management of the School Administrative Unit #7. Our responsibility is to express an opinion on these financial statements based on our audit.

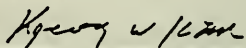
We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation as explained in the above paragraph, the combined financial statements referred to above present fairly, in all material respects the financial position of School Administrative Unit #7 at June 30, 1991 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the combined financial statements taken as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of School Administrative Unit #7. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and, in our opinion, is stated fairly in all material respects in relation to the combined financial statements taken as a whole.

Very truly yours,



Kyeong Whan Kim, C.P.A.

December 12, 1991

SCHOOL ADMINISTRATIVE UNIT #7

1992 - 1993 BUDGET

EXPENDITURES	BUDGET 90 - 91	EXPENDED 90 - 91	BUDGET 91 - 92	PROPOSED 92 - 93	VARIANCE
1200 OFFICE OF SP ED COORDINATOR					
Coordinator's Salary	\$ 31,000.00	\$ 19,977.56	\$ 35,000.00	\$ 36,400.00	+ 1,400
Secretary's Salary	9,111.00	9,058.80	10,290.00	10,640.00	+ 350
Health Insurance	4,000.00	.00	4,000.00	1,832.00	- 2,168
Worker's Compensation	241.00	232.00	340.00	353.00	+ 13
Retirement	1,179.00	638.79	3,225.00	3,349.00	+ 124
F I C A Tax	3,129.00	2,445.04	3,578.00	3,669.00	+ 91
Professional Services	.00	561.00	.00	.00	00
Repair & Maintenance	200.00	75.00	200.00	200.00	00
Telephone	660.00	779.44	660.00	816.00	+ 156
Postage	300.00	257.40	300.00	475.00	+ 175
Advertising	150.00	26.40	150.00	150.00	00
Printing	150.00	125.50	150.00	400.00	+ 250
Mileage	1,500.00	854.00	1,500.00	1,500.00	00
Supplies	600.00	396.09	600.00	850.00	+ 250
Books	100.00	.00	100.00	100.00	00
Periodicals	205.00	.00	205.00	205.00	00
Dues & Fees	345.00	447.60	345.00	345.00	00
TOTAL OFFICE OF SP ED COORD.	\$ 52,870.00	\$ 35,874.62	\$ 60,643.00	\$ 61,284.00	+ 641

PSYCHOLOGICAL SERVICES					
Psychologist's Salary	\$ 30,000.00	\$ 9,766.80	\$ 31,500.00	\$ 32,760.00	+ 1,260
Health Insurance	2,800.00	2,506.28	2,800.00	3,463.00	+ 663
Worker's Compensation	180.00	.00	236.00	246.00	+ 10
Retirement	360.00	256.80	1,276.00	1,327.00	+ 51
F I C A Tax	2,340.00	1,836.02	2,489.00	2,555.00	+ 66
Contracted Service	800.00	.00	.00	.00	00
Mileage	1,000.00	860.00	1,000.00	1,000.00	00
Supplies	150.00	99.00	550.00	550.00	00
Books	150.00	62.34	150.00	150.00	00
Software	.00	.00	150.00	150.00	00
Periodicals	40.00	.00	125.00	135.00	+ 10
Equipment	.00	.00	.00	230.00	+ 230
Dues & Fees	150.00	25.00	250.00	250.00	00
	-----	-----	-----	-----	-----
TOTAL PSYCHOLOGICAL SERVICES	\$ 37,970.00	\$ 15,412.24	\$ 40,526.00	\$ 42,816.00	+ 2,290
OTHER SUPPORT SERVICE					
Salary	\$.00	\$ 75.00	\$.00	\$.00	00

OFFICE OF THE SUPERINTENDENT

Supt. & B. A. Salaries	\$ 76,650.00	\$ 76,650.00	\$ 82,537.00	\$ 85,700.00	+ 3,163
Bkpr/Sec/Pay Clrk Salaries	41,900.00	43,583.35	44,142.00	46,925.00	+ 2,783
Health Insurance	12,300.00	11,847.63	13,600.00	15,918.00	+ 2,318
Worker's Compensation	749.00	1,028.00	950.00	995.00	+ 45
Retirement	3,479.00	2,632.94	8,534.00	8,908.00	+ 374
F I C A Tax	9,736.00	9,570.72	10,008.00	10,345.00	+ 337
Employee Benefit	6,275.00	6,314.90	.00	.00	00
Professional Services	1,000.00	868.00	1,000.00	1,000.00	00
Repair & Maintenance	6,415.00	7,210.00	3,637.00	4,214.00	+ 577
Purchase/Lease Equipment	.00	.00	5,895.00	5,894.00	- 1
Liability Insurance	3,000.00	3,386.00	3,500.00	3,500.00	00
Telephone	2,400.00	2,470.69	2,400.00	3,000.00	+ 600
Postage	2,500.00	2,205.78	2,500.00	2,500.00	00
Advertising	325.00	786.20	650.00	650.00	00
Printing	250.00	275.00	325.00	325.00	00
Travel	3,210.00	3,293.37	3,210.00	3,810.00	+ 600
Supplies	3,900.00	4,033.82	3,900.00	3,900.00	00
Books	200.00	225.00	300.00	300.00	00
Periodicals	450.00	372.94	600.00	600.00	00
Equipment	1,525.00	1,887.17	.00	1,120.00	+ 1,120
Replacement of Equipment	.00	.00	.00	8,300.00	+ 8,300
Furniture	.00	.00	.00	130.00	+ 130
Dues & Fees	3,850.00	2,851.34	3,850.00	3,850.00	00
Miscellaneous	.00	901.38	.00	.00	00
	-----	-----	-----	-----	-----
TOTAL OFFICE OF SUPERINTENDENT	\$180,114.00	\$182,394.23	\$191,538.00	\$211,884.00	+20,346

PLANT SERVICES									
Rubbish Removal	\$	300.00	\$	200.00	\$	300.00	\$	300.00	00
Bldg Repair & Maintenance		.00		110.20		.00		.00	00
Rental Charge		5,000.00		4,911.97		7,000.00		7,000.00	00
Property Insurance		425.00		414.00		425.00		425.00	00
Supplies		.00		504.39		550.00		750.00	+ 200
Electricity		.00		88.03		.00		.00	00
=====									
TOTAL PLANT SERVICES	\$	5,725.00	\$	6,228.59	\$	8,275.00	\$	8,475.00	+ 200
=====									
TOTAL EXPENDITURES	\$276,679.00		\$239,984.68		\$300,982.00		\$324,459.00		+23,477
=====									

	COLEBROOK 44.00%	PITTSBURG 22.63%	STEWARTSTOWN 14.09%	COLUMBIA 13.13%	CLARKSVILLE 6.15%
Superintendent-Salary	50,000.00	22,000.00	7,045.00	6,565.00	3,075.00
-Travel	1,500.00	660.00	211.35	196.95	92.25
Business Admin-Salary	35,700.00	15,708.00	5,030.13	4,687.41	2,195.55
-Travel	2,100.00	924.00	295.89	275.73	129.15
Bookkeeper -Salary	22,835.00	10,047.40	3,217.45	2,998.24	1,404.35
Secretary -Salary	16,582.00	7,296.08	2,336.40	2,177.22	1,019.79
P/R Clerk/Sec -Salary	7,508.00	3,303.52	1,057.88	985.80	461.74
Coordinator/SS-Salary	36,400.00	16,016.00	5,128.76	4,779.32	2,238.60
-Travel	1,500.00	660.00	211.35	196.95	92.25
Secretary/SS -Salary	10,640.00	4,681.60	1,499.18	1,397.03	654.36
Sch Psychol -Salary	32,760.00	14,414.40	4,615.88	4,301.39	2,014.74
-Travel	1,000.00	440.00	140.90	131.30	61.50
Fixed Costs	31,746.00	13,968.24	4,473.01	4,168.25	1,952.38
Fringe Benefits	25,368.00	11,161.92	3,574.35	3,330.82	1,560.13
Operating Costs	33,145.00	14,583.80	4,670.13	4,351.94	2,038.42
Equipment-Purch/Lease	5,895.00	2,593.80	830.61	774.01	362.54
Equipment/Furniture	9,780.00	4,303.20	1,378.00	1,284.11	601.48
	-----	-----	-----	-----	-----
TOTAL	324,459.00	142,761.96	45,716.27	42,601.47	19,954.23
ESTIMATED REVENUE					
94-142 Grant	23,000.00	10,120.00	3,240.70	3,019.90	1,414.50
Bal/Hand 6/30/91	5,600.00	2,464.00	789.04	735.28	344.40
	-----	-----	-----	-----	-----
TOTAL DISTRICT SHARE	295,859.00	130,177.96	41,686.53	38,846.29	18,195.33

ESTIMATED RECEIPTS

Balance on Hand, July 1, 1992	\$ 52,000.00
Foundation Aid	300,888.00
Earnings on Investment	500.00

Total Estimated Receipts	\$ 353,388.00

Less Proposed 92-93 Budget	\$ 721,822.00
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AMOUNT TO BE RAISED BY TAXES	\$ 368,434.00
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COLUMBIA SCHOOL DISTRICT

1992 - 1993

Compared with the Budget of 91-92 and Expenditure 90-91

	90 - 91 EXPENDITURES	91 - 92 BUDGET	92 - 93 PROPOSED BUDGET	VARIANCE
INSTRUCTION				
<u>Regular Education Program</u>				
Tuition-In State	\$ 486,051.16	\$ 499,187.00	\$ 558,217.00	+ 59,030
Out-of-State Tuition	.00	.00	6,640.00	+ 6,640
	-----	-----	-----	-----
	\$ 486,051.16	\$ 499,187.00	\$ 564,857.00	+ 65,670
<u>Special Education Program</u>				
Instructional Services	\$ 600.00	\$ 900.00	\$ 1,150.00	+ 250
Tuition - Private	788.00	4,357.00	23,604.00	+ 19,247
Travel	39.90	.00	.00	00
	-----	-----	-----	-----
	\$ 1,427.90	\$ 5,257.00	\$ 24,754.00	+ 19,497
SUPPORT SERVICES				
<u>Psychological Services</u>				
Contracted Services	\$.00	\$.00	\$ 4,680.00	+ 4,680
<u>Speech Pathology</u>				
Contracted Service	\$ 27.27	\$ 1,960.00	\$ 14,463.00	+ 12,503
Pupil Services	1,164.20	.00	.00	00
	-----	-----	-----	-----
Total Speech Pathology	\$ 1,191.47	\$ 1,960.00	\$ 14,463.00	+ 12,503
<u>Other Support Services</u>				
Contracted Services	\$ 2,495.92	\$ 5,498.00	\$ 7,138.00	+ 1,640
Pupil Services	1,333.35	1,500.00	2,127.00	+ 627
	-----	-----	-----	-----
	\$ 3,829.27	\$ 6,998.00	\$ 9,265.00	+ 2,267

School Board Services

Salaries	\$ 825.00	\$ 825.00	\$ 825.00	00
Contracted Services	.00	650.00	250.00	- 400
Board of Education	.00	1,000.00	650.00	- 350
Fidelity Bond Premium	100.00	100.00	100.00	00
Advertising	26.40	50.00	50.00	00
Travel	.00	50.00	50.00	00
Dues & Fees	435.80	524.00	572.00	+ 48
Miscellaneous	40.00	100.00	100.00	00
	-----	-----	-----	-----
	\$ 1,427.20	\$ 3,299.00	\$ 2,597.00	- 702

Office of Superintendent

Appropriations	\$ 32,184.00	\$ 37,278.00	\$ 38,846.00	+ 1,568
Travel	276.04	325.00	325.00	00
	-----	-----	-----	-----
	\$ 32,460.04	\$ 37,603.00	\$ 39,171.00	+ 1,568

Transportation

Other Organizations	\$ 39,600.00	\$ 39,600.00	\$ 50,841.00	+ 11,241
Transportation - Handicapped				
Other Organizations	\$ 965.64	\$ 3,262.00	\$ 11,194.00	+ 7,932

Transfer of Funds

Trustee of Trust Funds	\$ 35,000.00	.00	.00	00
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Transfer of Funds

Expendable Trust Fund 90/91	\$.00	\$ 35,000.00	\$.00	- 35,000
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TOTALS

	\$ 601,952.68	\$ 632,166.00	\$ 721,822.00	+ 89,656
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TRANSPORTATION 1990 - 1991

Transporter -----	Rate/ Day ----	Pupils -----	Miles/ Day -----	Route -----
Nugent Motor Co.	\$83.64	55	28	E. Columbia
Nugent Motor Co.	73.62	62	38	S. Columbia
Nugent Motor Co.	62.74	13	54	Meridan Hill

TUITION PUPILS AND RATES 1990 - 1991

School -----	Pupils -----	Rate ----
Colebrook Elementary	84	\$3,117.00
Colebrook Academy	46	4,551.00

V I T A L S T A T I S T I C S

BIRTHS RECORDED IN THE TOWN OF COLUMBIA DURING THE YEAR ENDING DECEMBER 31, 1991

DATE	NAME	PLACE OF BIRTH	NAME OF FATHER	MAIDEN NAME OF MOTHER
MAR. 25	BRIAN CURRIER GOOCH	COLEBROOK, NH	ROBERT W. GOOCH, JR.	ANN MARIE CROWLEY
MAY 2	MICHAEL ALDEN KEDDY	LITTLETON, NH	PETER B. KEDDY	JAYE L. JANTOMASO
MAY 6	ROBERT DAVID BRUNAULT	LANCASTER, NH	DAVID M. BRUNAULT	JULIE J. GIROUX
MAY 11	MACKENZIE MAE BROOKS	COLEBROOK, NH	BRETT A. BROOKS	LISA M. PLACY
MAY 14	NATHAN TIMOTHY ELLIS	LITTLETON, NH	DOUGLAS A. ELLIS	BETTY R. SIMONEAU
JUNE 27	CURTIS JAMES PETERSON	LANCASTER, NH	CHRISTOPHER PETERSON	TRACEY L. MCKNIGHT
JUNE 27	JONATHAN DAVID BUNNELL	COLEBROOK, NH	DEAN L. BUNNELL	JANET A. NOYES
DEC. 19	ROGER WILLIAM GOFF LIMOGES	LANCASTER, NH	MAURICE L. LIMOGES	KAREN A. SHUPE

V I T A L S T A T I S T I C S

MARRIAGES RECORDED IN THE TOWN OF COLUMBIA DURING THE YEAR ENDING DECEMBER 31, 1991

DATE	NAME	PLACE OF RESIDENCE
MAY 25	MARK ALLIE PLACY CAROLINE LUCILLE BILODEAU	COLUMBIA, NH SHERBROOKE, QUE. CANADA
MAY 25	ROLAND RICHARD ELDRIDGE, JR. TAMMY GAIL CROSS	COLUMBIA, NH STEWARTSTOWN, NH
JULY 6	DONALD E. CAMPBELL STACEY J. BENNETT	COLUMBIA, NH COLUMBIA, NH
JULY 27	ROBERT S. MCKINNON DENISE M. ANNIS	COLUMBIA, NH COLUMBIA, NH
DECEMBER 14	ROGER LANCTOT DONNA LEE BURGE	COLUMBIA, NH COLUMBIA, NH

DEATHS RECORDED IN THE TOWN OF COLUMBIA DURING THE YEAR ENDING DECEMBER 31, 1991

DATE	NAME	NAME OF FATHER	NAME OF MOTHER
OCTOBER 27	DOROTHY JESSEMAN	WESLEY MILLS	MYRTLE SHAW

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